USD 420 - OSAGE CITY

Osage City, Kansas

FINANCIAL STATEMENT

June 30, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 420 - OSAGE CITY
Osage City, Kansas
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October 2, 2025

Board of Education
USD 420 - Osage City
Osage City, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of USD 420 - Osage City (the District), as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

USD 420 - OSAGE CITY
Osage City, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 6,948,742	$ 6,948,742	$ -	$ 18,473	$ 18,473
Supplemental General	57,784	-	2,271,362	2,240,652	88,494	429,778	518,272
Special Purpose Funds							
Bilingual Education	2,180	-	672	647	2,205	1	2,206
Virtual Education	12,689	-	8,329	17,350	3,668	-	3,668
Capital Outlay	1,249,562	-	682,267	505,280	1,426,549	294,358	1,720,907
Driver Training	17,487	-	8,670	7,766	18,391	-	18,391
Food Service	106,663	-	370,373	428,902	48,134	128	48,262
Professional Development	31,030	-	17,929	48,959	-	5,717	5,717
Special Education	791,596	-	1,803,606	1,745,780	849,422	-	849,422
Career and Postsecondary Education	135,045	-	200,266	200,266	135,045	(2)	135,043
Gifts and Grants	6,747	-	20,421	19,670	7,498	9,761	17,259
KPERS Special Contribution	-	-	656,987	656,987	-	-	-
Preschool-Aged At-Risk	63,322	-	22,330	85,652	-	-	-
At-Risk (K-12)	87,818	-	1,157,140	1,244,958	-	957	957
District Activity Funds	63,868	-	106,111	98,001	71,978	-	71,978
Contingency Reserve Fund	480,748	-	-	-	480,748	-	480,748
Kansas Preschool	2,058	-	-	-	2,058	-	2,058
ESSER III	(357,906)	-	416,782	58,876	-	-	-
Jones Fund Grant	6,547	-	40,000	42,009	4,538	-	4,538
KHDE CLIA Grant	(19,002)	-	47,117	28,115	-	-	-
Technology Education	2,732	-	16,422	16,000	3,154	-	3,154
Textbook & Student Revolving	53,823	-	-	53,823	-	34,047	34,047
Title I	402	-	150,169	150,571	-	-	-
Title IIA - Teacher Quality	231	-	25,588	25,819	-	-	-
Title IV	-	-	17,489	17,489	-	7,695	7,695
Bond and Interest Fund							
Bond and Interest Fund	1,240,854	-	996,303	788,660	1,448,497	-	1,448,497
Total Reporting Entity (Excluding Agency Funds)	$ 4,036,278	$ -	$ 15,985,075	$ 15,430,974	$ 4,590,379	$ 800,913	$ 5,391,292

(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 420 - OSAGE CITY
Osage City, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2025

Composition of Cash		
Checking Accounts	$	165,748
Savings Accounts		5,306,750
Petty Cash		350
Total Cash	$	5,472,848
Less: Agency funds per Schedule 3		(81,556)
Total Reporting Entity (Excluding Agency Funds)	$	5,391,292

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Financial Reporting Entity

USD 420 - Osage City (the District), is a municipal corporation governed by an elected seven member board. The District as an entity has been defined to include, on a combined basis, (a) the District (b) organizations for which the District is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting District's financial statement to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

Fund Description

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives m accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District:

General Fund -- the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund -- used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds -- Used to account for the accumulation of resources, including tax levies, transfer's from other funds and payment of general long-term debt.

Agency Funds - Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of $6,808 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust and agency funds, and the following special purpose funds:

Contingency Reserve	KHDE CLIA Grant	Jones Fund Grant
District Activity Funds	Title IV	Title I
Kansas Preschool	Technology Education	Title IIA - Teacher Quality
ESSER III	Textbook & Student Revolving	

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Use of Estimates

The process of preparing the financial statement requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statement. Accordingly, upon settlement, actual results may differ from estimated amounts.

Note 3: Deposits and Investments

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate or depository risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk -- deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2025.

Custodial credit risk -- investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2025, the carrying amount of the District's cash and certificates was $5,472,498. The bank balance was $6,404,858. The bank balance was held by one bank resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was fully covered by FDIC insurance of $250,000 and bank pledged securities with a fair market value of $6,568,048.

Note 4: Pension Plans

Defined Benefit Pension Plan

Plan description: The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at KSPERS.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

Note 4: Pension Plans (Continued)

Defined Benefit Pension Plan (Continued)

Contributions (Continued): State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $656,987 for the year ended June 30, 2025.

Net Pension Liability: At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $5,648,509. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at KSPERS.gov or can be obtained as described above.

Note 5: Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note 6: Compensated Absences

Vacation is provided to only 12-month employees (Board Office Staff, IT Staff, Maintenance Director, Custodians) by using the Vacation Schedule that is on file at the District office based on years of service. The Superintendent will receive 20 days of vacation. All employees receiving vacation time are to use the vacation within their contract dates. Vacation days not used during the contract days are not carried forward to the next year. Those employees that are not eligible for vacation leave will receive PTO hours based on years of service and those days are use or lose.

Classified employees receive one day per month worked for discretionary leave. Discretionary days left at the end of the contract year will move to their sick leave bank and will accumulate and to be used for major medical or leave with a doctor note after all discretionary leave days have been used. Accumulated sick leave bank will only be paid when the employee reaches retirement age and retires, or upon completing ten (10) years of employment in the District and leaving the District, or upon the death of the employee, they will be paid one day's pay for each three (3) days of accumulated sick leave pool up to a maximum of fifty (50) days.

Certified employees receive 12 discretionary days per year, with unused days to accumulate. When an employee reaches retirement age and retires, or upon completing twenty (20) years of employment in the District and leaving the District, or upon the death of the employee, they will be paid one day's pay for each three (3) days of accumulated discretionary leave up to a maximum of fifty (50) days.

All USD420 employees will receive five (5) days of bereavement leave (non-accumulative) for the death of an immediate family member. Refer to the handbooks for what family members qualify.

Note 7: Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes during the period under examination.

Note 8: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Note 9: Interfund Transfers

Interfund transfers were as follows:

Fund From	Fund To	Authority	Amount
General	Food Services	K.S.A. 72-6428	$ 21,553
General	Professional Development	K.S.A. 72-6428	15,000
General	Special Education	K.S.A. 72-6428	1,260,593
General	Virtual Education	K.S.A. 72-6428	8,329
General	At-Risk (K-12)	K.S.A. 72-6428	849,729
General	Career and Postsecondary Education	K.S.A. 72-6428	135,045
Supplemental	Bilingual Education	K.S.A. 72-6425	672
Supplemental	Career and Postsecondary Education	K.S.A. 72-6425	41,635
Supplemental	Special Education	K.S.A. 72-6425	519,644
Supplemental	Preschool-Aged At-Risk	K.S.A. 72-6425	22,032
Supplemental	At-Risk (K-12)	K.S.A. 72-6425	307,411
		Total Transfers	$ 3,181,643

Note 10: Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statement.

Note 11: Subsequent Events

Subsequent events for management's review have been evaluated through the date of the Auditor's Report.

Note 12: Long-Term Debt

Changes in long-term liabilities for the District for the year were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid	
General Obligation Bonds										
2012A Issue	2.00%-2.35%	6/15/2012	$ 3,055,000	9/1/2024	$ 170,000	$ -	$ 170,000	$ -	$ 1,998	
2012B Issue	4.50%	6/15/2012	4,092,500	9/1/2030	4,092,500	-	432,500	3,660,000	11,483	**
Total Long-Term Debt					$ 4,262,500	$ -	$ 602,500	$ 3,660,000	$ 13,481	

Current Maturities of long-term debt and interest for the next five years and in five year increments through the maturity are as follows:

	2026	2027	2028	2029	2030	2031-2035	Total
Principal							
General Obligation Bonds	$ 610,000	$ 610,000	$ 610,000	$ 610,000	$ 610,000	$ 610,000	$ 3,660,000
Interest							
General Obligation Bonds	184,163	184,163	184,163	184,163	184,163	92,081	1,012,896
	$ 794,163	$ 794,163	$ 794,163	$ 794,163	$ 794,163	$ 702,081	$ 4,672,896

** The District received a subsidy for the interest paid on the 2012B GO Bond of $172,680. The interest paid during the 2024-25 fiscal year was $184,163. The net interest paid on 2012 GO Bond is $11,483.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 420 - OSAGE CITY
Osage City, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 7,125,638	$ (183,925)	$ 7,029	$ 6,948,742	$ 6,948,742	$ -
Supplemental General	2,299,372	(58,719)	-	2,240,653	2,240,652	(1)
Special Purpose Funds						
Bilingual Education	3,571	-	-	3,571	647	(2,924)
Virtual Education	21,018	-	-	21,018	17,350	(3,668)
Capital Outlay	1,778,517	-	-	1,778,517	505,280	(1,273,237)
Driver Training	22,212	-	-	22,212	7,766	(14,446)
Food Service	564,133	-	-	564,133	428,902	(135,231)
Professional Development	51,996	-	-	51,996	48,959	(3,037)
Special Education	2,257,491	-	-	2,257,491	1,745,780	(511,711)
Career and Postsecondary Education	239,834	-	-	239,834	200,266	(39,568)
Gifts and Grants	6,747	-	-	6,747	19,670	12,923
KPERS Special Contribution	770,429	-	-	770,429	656,987	(113,442)
Preschool-Aged At-Risk	109,322	-	-	109,322	85,652	(23,670)
At-Risk (K-12)	1,351,683	-	-	1,351,683	1,244,958	(106,725)
Bond and Interest Fund						
Bond and Interest	785,149	-	-	785,149	788,660	3,511
Total of all Funds	$ 17,387,112	$ (242,644)	$ 7,029	$ 17,151,497	$ 14,940,271	$ (2,211,226)

USD 420 - OSAGE CITY
Osage City, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 6,941,713	$ 7,125,638	$ (183,925)
Reimbursements	6,808	-	6,808
Miscellaneous revenues	221	-	221
Total Cash Receipts	$ 6,948,742	$ 7,125,638	$ (176,896)
EXPENDITURES			
Instruction	$ 2,675,050	$ 3,055,855	$ (380,805)
Student support services	181,591	92,251	89,340
Instructional support staff	321,628	212,730	108,898
General administration	195,009	215,789	(20,780)
School administration	502,004	481,906	20,098
Central support services	109,755	110,314	(559)
Operations and maintenance	496,660	592,571	(95,911)
Student transportation	176,796	181,898	(5,102)
Operating transfers	2,290,249	2,182,324	107,925
Subtotal	$ 6,948,742	$ 7,125,638	$ (176,896)
Adjustment to comply with legal maximum	-	(183,925)	183,925
Legal Maximum General Fund Budget	$ 6,948,742	$ 6,941,713	$ 7,029
Adjustments for qualifying budget credits	-	7,029	(7,029)
Total Expenditures	$ 6,948,742	$ 6,948,742	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 420 - OSAGE CITY
Osage City, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 720,238	$ 666,743	$ 53,495
Delinquent tax	16,187	10,538	5,649
Motor vehicle tax	71,724	63,655	8,069
Recreational vehicle tax	1,487	1,371	116
State aid/grants	1,460,906	1,499,191	(38,285)
Miscellaneous revenues	820	-	820
Total Cash Receipts	$ 2,271,362	$ 2,241,498	$ 29,864
EXPENDITURES			
Instruction	$ 1,072,941	$ 1,148,282	$ (75,341)
Operations and maintenance	276,317	303,774	(27,457)
Operating transfers	891,394	847,316	44,078
Subtotal	$ 2,240,652	$ 2,299,372	$ (58,720)
Adjustment to comply with legal maximum		(58,719)	58,719
Legal Maximum LOB Fund Budget	$ 2,240,652	$ 2,240,653	$ (1)
Adjustment for qualifying budget credits	-	-	-
Total Expenditures	$ 2,240,652	$ 2,240,653	$ (1)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,710		
UNENCUMBERED CASH - BEGINNING	57,784		
UNENCUMBERED CASH - ENDING	$ 88,494		

USD 420 - OSAGE CITY
Osage City, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 672	$ 1,391	$ (719)
EXPENDITURES			
Instruction	$ 647	$ 3,571	$ (2,924)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25		
UNENCUMBERED CASH - BEGINNING	2,180		
UNENCUMBERED CASH - ENDING	$ 2,205		

USD 420 - OSAGE CITY
Osage City, Kansas
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 8,329	$ 8,329	$ -
EXPENDITURES			
Instruction	$ 17,350	$ 21,018	$ (3,668)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,021)		
UNENCUMBERED CASH - BEGINNING	12,689		
UNENCUMBERED CASH - ENDING	$ 3,668		

USD 420 - OSAGE CITY
Osage City, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 218,701	$ 208,144	$ 10,557
Delinquent tax	5,190	3,236	1,954
Motor vehicle tax	23,110	19,543	3,567
RV tax	481	421	60
Commercial vehicle tax	772	-	772
State aid/grants	165,450	165,450	-
Interest income	266,463	-	266,463
Miscellaneous revenues	2,100	-	2,100
Operating transfers	-	132,161	(132,161)
Total Cash Receipts	$ 682,267	$ 528,955	$ 153,312
EXPENDITURES			
Instruction	$ 37,968	$ 586,841	$ (548,873)
Operations and maintenance	344,665	527,880	(183,215)
Student transportation	67,328	663,796	(596,468)
Facility acquisition and construction	55,319	-	55,319
Total Expenditures	$ 505,280	$ 1,778,517	$ (1,273,237)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 176,987		
UNENCUMBERED CASH - BEGINNING	1,249,562		
UNENCUMBERED CASH - ENDING	$ 1,426,549		

USD 420 - OSAGE CITY
Osage City, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Miscellaneous revenues	$ 3,450	$ -	$ 3,450
State Aid	5,220	4,725	495
Total Cash Receipts	$ 8,670	$ 4,725	$ 3,945
EXPENDITURES			
Instruction	$ 7,720	$ 18,312	$ (10,592)
Operations and maintenance	46	3,900	(3,854)
Total Expenditures	$ 7,766	$ 22,212	$ (14,446)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 904		
UNENCUMBERED CASH - BEGINNING	17,487		
UNENCUMBERED CASH - ENDING	$ 18,391		

USD 420 - OSAGE CITY
Osage City, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 235,326	$ 286,294	$ (50,968)
State aid/grants	3,536	2,756	780
Charges for services	63,929	116,419	(52,490)
Miscellaneous revenues	46,029	50,000	(3,971)
Operating transfers	21,553	2,000	19,553
Total Cash Receipts	$ 370,373	$ 457,469	$ (87,096)
EXPENDITURES			
Operations and maintenance	$ 205	$ 1,500	$ (1,295)
Food service operations	428,697	562,633	(133,936)
Total Expenditures	$ 428,902	$ 564,133	$ (135,231)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (58,529)		
UNENCUMBERED CASH - BEGINNING	106,663		
UNENCUMBERED CASH - ENDING	$ 48,134		

USD 420 - OSAGE CITY
Osage City, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 896	$ 5,333	$ (4,437)
Miscellaneous	2,033	-	2,033
Operating transfers	15,000	15,000	-
Total Cash Receipts	$ 17,929	$ 20,333	$ (2,404)
EXPENDITURES			
Student support services	$ 48,959	$ -	$ 48,959
Instructional support staff	-	51,996	(51,996)
Total Expenditures	$ 48,959	$ 51,996	$ (3,037)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (31,030)		
UNENCUMBERED CASH - BEGINNING	31,030		
UNENCUMBERED CASH - ENDING	$ -		

USD 420 - OSAGE CITY
Osage City, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Miscellaneous revenues	$ 23,369	$ -	$ 23,369
Operating transfers	1,780,237	1,465,895	314,342
Total Cash Receipts	$ 1,803,606	$ 1,465,895	$ 337,711
EXPENDITURES			
Instruction	$ 1,741,963	$ 2,231,403	$ (489,440)
Student transportation	3,817	26,088	(22,271)
Total Expenditures	$ 1,745,780	$ 2,257,491	$ (511,711)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 57,826		
UNENCUMBERED CASH - BEGINNING	791,596		
UNENCUMBERED CASH - ENDING	$ 849,422		

USD 420 - OSAGE CITY
Osage City, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 21,714	$ 34,700	$ (12,986)
Miscellaneous revenues	1,872	-	1,872
Operating transfers	176,680	70,000	106,680
Total Cash Receipts	$ 200,266	$ 104,700	$ 95,566
EXPENDITURES			
Instruction	$ 180,744	$ 210,182	$ (29,438)
Student transportation	19,522	29,652	(10,130)
Total Expenditures	$ 200,266	$ 239,834	$ (39,568)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	135,045		
UNENCUMBERED CASH - ENDING	$ 135,045		

USD 420 - OSAGE CITY
Osage City, Kansas
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 9,761	$ -	$ 9,761
Miscellaneous revenues	10,660	-	10,660
Total Cash Receipts	$ 20,421	$ -	$ 20,421
EXPENDITURES			
Instruction	$ 19,670	$ 6,747	$ 12,923
RECEIPTS OVER (UNDER) EXPENDITURES	$ 751		
UNENCUMBERED CASH - BEGINNING	6,747		
UNENCUMBERED CASH - ENDING	$ 7,498		

USD 420 - OSAGE CITY
Osage City, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 656,987	$ 770,429	$ (113,442)
EXPENDITURES			
Instruction	$ 481,917	$ 558,586	$ (76,669)
Student support services	12,984	18,121	(5,137)
Instructional support staff	17,180	17,774	(594)
General administration	18,813	23,803	(4,990)
School administration	48,649	60,345	(11,696)
Operations and maintenance	36,579	12,938	23,641
Student transportation	11,914	43,802	(31,888)
Central support services	10,646	13,476	(2,830)
Other support services	18,305	-	18,305
Food service operations	-	21,584	(21,584)
Total Expenditures	$ 656,987	$ 770,429	$ (113,442)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 420 - OSAGE CITY
Osage City, Kansas
PRESCHOOL-AGED AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Miscellaneous revenues	$ 298	$ -	$ 298
Operating transfers	22,032	46,000	(23,968)
Total Cash Receipts	$ 22,330	$ 46,000	$ (23,670)
EXPENDITURES			
Instruction	$ 85,652	$ 109,322	$ (23,670)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (63,322)		
UNENCUMBERED CASH - BEGINNING	63,322		
UNENCUMBERED CASH - ENDING	$ -		

USD 420 - OSAGE CITY
Osage City, Kansas
AT-RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 1,157,140	$ 1,263,864	$ (106,724)
EXPENDITURES			
Instruction	$ 1,244,958	$ 1,351,683	$ (106,725)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (87,818)		
UNENCUMBERED CASH - BEGINNING	87,818		
UNENCUMBERED CASH - ENDING	$ -		

USD 420 - OSAGE CITY
Osage City, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 329,117	$ 313,135	$ 15,982
Delinquent tax	8,192	5,003	3,189
Motor vehicle tax	35,900	30,227	5,673
RV tax	748	651	97
State aid/grants	449,666	441,284	8,382
Interest income	172,680	100	172,580
Other Financing Sources			
Federal tax credit	-	184,162	(184,162)
Total Cash Receipts	$ 996,303	$ 974,562	$ 21,741
EXPENDITURES			
Debt service	$ 788,660	$ 785,149	$ 3,511
RECEIPTS OVER (UNDER) EXPENDITURES	$ 207,643		
UNENCUMBERED CASH - BEGINNING	1,240,854		
UNENCUMBERED CASH - ENDING	$ 1,448,497		

USD 420 - OSAGE CITY
Osage City, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2025

	Contingency Reserve	Kansas Preschool	ESSER III	Jones Fund Grant	KHDE CLIA Grant
CASH RECEIPTS					
Local sources - Other	$ -	$ -	$ -	$ 40,000	$ -
Federal grants	-	-	-	-	-
State Source - State aid	-	-	-	-	-
Federal Sources - Federal aid	-	-	416,782	-	47,117
Operating transfers	-	-	-	-	-
Total Cash Receipts	$ -	$ -	$ 416,782	$ 40,000	$ 47,117
EXPENDITURES					
Instruction	$ -	$ -	$ 58,876	$ 42,009	$ 28,115
Instructional support staff	-	-	-	-	-
Total Expenditures	$ -	$ -	$ 58,876	$ 42,009	$ 28,115
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ 357,906	$ (2,009)	$ 19,002
UNENCUMBERED CASH - BEGINNING	480,748	2,058	(357,906)	6,547	(19,002)
UNENCUMBERED CASH - ENDING	$ 480,748	$ 2,058	$ -	$ 4,538	$ -

(continued)

USD 420 - OSAGE CITY
Osage City, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2025

	Technology Education	Textbook & Student Revolving	Title I	Title II-A Teacher Quality	Title IV
CASH RECEIPTS					
Local sources - Other	$ 16,422	$ -	$ -	$ -	$ -
Federal grants	-	-	150,169	25,588	17,489
State Source - State aid	-	-	-	-	-
Federal Sources - Federal aid	-	-	-	-	-
Operating transfers	-	-	-	-	-
Total Cash Receipts	$ 16,422	$ -	$ 150,169	$ 25,588	$ 17,489
EXPENDITURES					
Instruction	$ 16,000	$ 53,823	$ 121,163	$ 1,504	$ 17,489
Instructional support staff	-	-	29,408	24,315	-
Total Expenditures	$ 16,000	$ 53,823	$ 150,571	$ 25,819	$ 17,489
RECEIPTS OVER (UNDER) EXPENDITURES	$ 422	$ (53,823)	$ (402)	$ (231)	$ -
UNENCUMBERED CASH - BEGINNING	2,732	53,823	402	231	-
UNENCUMBERED CASH - ENDING	$ 3,154	$ -	$ -	$ -	$ -

USD 420 - OSAGE CITY
Osage City, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Balance July 1, 2024	Cash Receipts	Cash Disbursements	Balance June 30, 2025
Gamble Memorial Scholarship	$ 690	$ -	$ -	$ 690
Daphne Davies Memorial	1,220	-	-	1,220
High School				
Spanish Trips	405	1,526	1,931	-
Science Club	735	500	852	383
Class of 2025	4,098	(585)	1,209	2,304
Class of 2026	267	27,908	21,420	6,755
Class of 2027	-	619	-	619
Class of 2028	-	75	-	75
Art Club	1,507	579	313	1,773
Drama Club	358	(358)	-	-
School Play	3,280	1,765	2,266	2,779
Fellowship of Christian Athletes	4,674	784	470	4,988
O Club	303	(303)	-	-
HS Chorus	222	(222)	-	-
HS Choir	4,938	4,622	5,747	3,813
Student Council	1,313	1,081	794	1,600
Student Services	1,229	6,426	4,613	3,042
Band Instrument Rental	-	2,689	2,689	-
Band Fund	1,761	-	200	1,561
National Forensic League	110	-	-	110
Scholars Bowl	3	-	-	3
Entrepreneurship	25	(25)	-	-
Spanish Club	162	-	-	162
National Honor Society	-	993	967	26
FBLA	954	771	992	733
Cheerleaders	2,616	9,932	9,996	2,552
Pep Club	129	(129)	-	-
Dance Club	3,973	5,372	9,110	235
Rocketry Club	2,000	-	703	1,297
AV Productions	-	1,900	716	1,184
AG Science	1,446	6,723	2,651	5,518
Treble Tones	145	(145)	-	-
Nila Meyer Scholarship	1,240	-	500	740
Middle School				
Student Council	11,261	12,062	1,383	21,940
Middle School Cheerleaders	1,789	8,486	7,069	3,206
Osage City Indians Club	9,637	1,131	9,370	1,398
Art	-	50	14	36
Sales Tax	1	192	-	193
FBLA	-	154	154	-
Elementary School				
Student Council	5,104	15,961	10,451	10,614
Sales Tax	-	7	-	7
Total Agency Funds	$ 67,595	$ 110,541	$ 96,580	$ 81,556

USD 420 - OSAGE CITY
Osage City, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Balance July 1, 2024	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2025
Gate Receipts						
Elementary School						
Book vending machine	$ 2,806	$ -	$ -	$ 2,806	$ -	$ 2,806
Middle School					-	
Athletics	25,966	20,547	20,543	25,970	-	25,970
High School					-	
Athletics	14,459	51,727	47,988	18,198	-	18,198
OC football	2,159	12,337	10,446	4,050	-	4,050
Subtotal Gate Receipts	$ 45,390	$ 84,611	$ 78,977	$ 51,024	$ -	$ 51,024
School Projects						
High School						
Color guard	$ 1,246	$ -	$ 1,010	$ 236	$ -	$ 236
Biology Trip Fund	1	3,510	-	3,511	-	3,511
Wrestling	2,248	1,267	1,806	1,709	-	1,709
Industrial technology	-	1,950	1,950	-	-	-
Boys Golf	-	601	601	-	-	-
Girls Golf	1,310	2,250	2,351	1,209	-	1,209
Weightlifting fund	655	-	655	-	-	-
Baseball	3,182	1,763	2,225	2,720	-	2,720
Softball	497	612	832	277	-	277
Volleyball	409	577	908	78	-	78
Track	645	1,700	861	1,484	-	1,484
Robotics	1,183	-	-	1,183	-	1,183
Junior Class equipment	2,011	750	256	2,505	-	2,505
High School yearbook	2,900	5,285	4,689	3,496	-	3,496
ACCC fee fund	808	-	-	808	-	808
Middle School						
Middle School yearbook	1,183	321	-	1,504	-	1,504
Elementary School						
K-Kids	200	914	880	234	-	234
Subtotal School Projects	$ 18,478	$ 21,500	$ 19,024	$ 20,954	$ -	$ 20,954
Total District Activity Funds	$ 63,868	$ 106,111	$ 98,001	$ 71,978	$ -	$ 71,978